

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA

*

CRIMINAL NO. 20-00009

v.

*

SECTION: "R"

JENNIFER AUSTIN

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* * *

FACTUAL BASIS

The defendant, **JENNIFER AUSTIN** (hereinafter "**AUSTIN**"), has indicated that she intends to plead guilty as charged to Count One of the Indictment against her, that is, conspiracy to defraud the United States, in violation of 18 U.S.C. § 371.

The United States and defendant **AUSTIN** do hereby stipulate and agree that the allegations in the Indictment and the following facts are true and correct and that, should this matter have proceeded to trial, the government would have proven them beyond a reasonable doubt, through the introduction of competent testimony and admissible tangible and documentary exhibits. This Factual Basis does not attempt to set forth all of the facts known to the United States at this time. The limited purpose of this Factual Basis is to demonstrate that there exists a sufficient legal basis for **AUSTIN**'s guilty plea. By their signatures below, the parties expressly agree that there is a factual basis for the guilty plea that the defendant will tender. The parties also agree that this Factual Basis may, but need not, be used by the United States Probation Office and the Court in determining the applicable advisory guideline range under the United States Sentencing Guidelines or the appropriate sentence under 18 U.S.C. § 3553(a).

At all times material to the Indictment, defendant **AUSTIN** resided in St. Bernard Parish, which is within the Eastern District of Louisiana.

At all times material to the Indictment, the Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.

Beginning on or about January 1, 2015 and continuing through on or about April 30, 2015, in the Eastern District of Louisiana and elsewhere, defendant AUSTIN, and others, both known and unknown to the United States Attorney, unlawfully, voluntarily, intentionally, and knowingly did conspire, combine, confederate, and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the IRS in the ascertainment, computation, assessment, and collection of federal income taxes.

Among the manner and means by which defendant AUSTIN and her conspirators carried out the conspiracy were the following:

On September 2, 2011, defendant AUSTIN would and did obtain a Preparer Tax Identification Number (PTIN) ending -6228 to prepare and file tax returns.

In January 2015, defendant AUSTIN began employment with Pelicans Income Tax and Payroll Services, LLC, (“Pelican Income Tax”), located at 1200 Bridge City Avenue, Westwego, Louisiana, and 603 Veterans Boulevard, Kenner, Louisiana.

Defendant AUSTIN and other conspirators at Pelican Income Tax agreed to falsify items on the federal income tax returns of clients for the purpose of increasing income tax refunds issued by the IRS to those clients.

It was a further part of the conspiracy that defendant AUSTIN and others, included false items on the federal income tax returns of clients, including but not limited to false Household Help Income (“HSH”) and false withholdings.

Clients of Pelican Income Tax completed an intake form and then met with Defendant AUSTIN. Defendant AUSTIN also prepared tax returns for clients that she did not meet in person.

Defendant AUSTIN was paid a weekly rate for her work at Pelican Income Tax.

After ending her employment with Pelican Income Tax, defendant AUSTIN continued to prepare and electronically file tax returns at a business she owned called Taxes by J.A.D.A., located at 1642 Poydras Street, Suite 947, New Orleans, Louisiana. Defendant AUSTIN obtained an Electronic Filing Identification Number ("EFIN") in the name of Taxes by J.A.D.A. Defendant AUSTIN and others used said EFIN to electronically file income tax returns within the Eastern District of Louisiana.

Defendant AUSTIN partnered in the business at Taxes by J.A.D.A. with a co-conspirator who also had prepared tax returns at Pelican Income Tax. Defendant AUSTIN and this co-conspirator continued to file tax returns with false items including, but not limited to, false education credits, in order to fraudulently inflate the tax refunds requested from IRS.

Defendant AUSTIN charged clients of Taxes by J.A.D.A. approximately \$400 to have their tax returns prepared. Defendant AUSTIN and her co-conspirator shared the fees from Taxes by J.A.D.A.

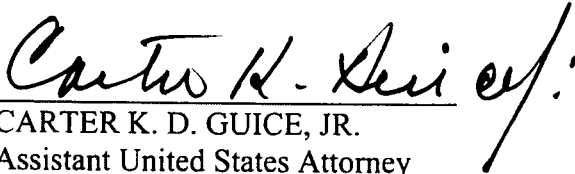
In furtherance of the conspiracy, and to effect the objects thereof, members of the conspiracy, committed or caused to be committed the overt acts below, among others, within the Eastern District of Louisiana and elsewhere:

On or about the dates listed below, defendant AUSTIN prepared and electronically filed, and caused to be prepared and electronically filed, false U.S. Individual Income Tax Returns described below:

Date of Filing	Tax Year	Taxpayer Name	False Entries
January 25, 2015	2014	C.I.	-Line 7 (Wages) (HSH) -Line 40 (Withholding)
January 25, 2015	2014	R.P.	-Line 7 (Wages) (HSH) -Line 31 (Child Expenses)/Form 2441 -Line 40 (Withholding)
January 26, 2015	2014	L.C.	-Line 7 (Wages) (HSH) -Line 40 (Withholding)
January 28, 2015	2014	S.P.	-Line 7 (Wages) (HSH) -Line 40 (Withholding)
February 12, 2015	2014	C.H.	-Line 6c (Dependent) -Line 50 (Education Credit) -Line 64 (Withholding) -Line 68 (Education Credit)
February 15, 2015	2014	V.I.	-Line 7 (Wages) (HSH) -Line 40 (Withholding)

Various records, including income tax returns, IRS filing records, bank records, and documents and tangible objects would be introduced at trial to prove the facts as set forth above. In addition, the testimony of employees and agents of the Internal Revenue Service, and other competent witnesses would be introduced at trial to prove the facts set forth above.

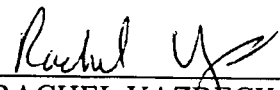
APPROVED AND AGREED TO:


 CARTER K. D. GUICE, JR.
 Assistant United States Attorney


FEB. 1, 2021
 Date


 JESSICA KRAFT
 Trial Attorney, Tax Division

FEB 1, 2021
 Date


 RACHEL YAZBECK
 Attorney for Defendant AUSTIN

1/22/2021
 Date


 JENNIFER AUSTIN
 Defendant

1/22/2021
 Date